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Instructions for Transferor Generally, persons responsible for closing a real estate

transaction must report the real estate proceeds to the

Internal Revenue Service and must furnish this statement

to you. If the real estate transferred was your main home. file Form 2119, Sale of Your Home, with your income tax

return even if you sold at a loss or you did not replace your home. If the real estate transferred was not your main home, report the transaction in the applicable parts of Form 4797, Sales of Business Property. Form 6252, Installment Sale Income, and/or Schedule D (Form 1040).

Capital Gains and Losses. **Box 1.**—Shows the date of closing.

Instructions for Transferor

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Instructions for Transferor

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Box 1.—Shows the date of closing.

Box 2.—Shows the gross proceeds from a real estate

included in Box 2.

transaction. Gross proceeds include cash and notes payable to you and notes assumed by the transferee

(buyer). It does not include the value of other property or

Box 2.—Shows the gross proceeds from a real estate

transaction. Gross proceeds include cash and notes

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services you received or are to receive. See Box 4.

a legal description of the property.

(buyer). It does not include the value of other property or

Box 3.—Shows the address of the property transferred or

Box 4.—If marked, shows that you received or will receive

the consideration for the property transferred. The value of

services or property (other than cash or notes) as part of

any services or property (other than cash or notes) is not

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